



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Alpine
Markleeville, California

Date: September 29, 2014
Filing Ref: ALP15

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

1. Employee Fringe Benefits

2. Central Services

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forCarol McElroy**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**NameAuditor-Controller/Treasurer-Tax CollectorTitle10-2-201410-9-2014DateDate**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

ALPINE COUNTY, CALIFORNIA
OMB A-87 Based on FY 2012-2013 Actuals for Use in FY 2014-2015

FY 2013
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Summary Schedule

Department	128 INSURANCE	109 INFORMATI ON TECHNOLO	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER	116 ELECTIONS	126 CHAMBER OF COMMERCE	133 RETIREE BENEFITS	134 SURVEYOR/ ENGR	138 GRAND JURY
1 BUILDING USE ALLOWANCE	\$0	\$0	\$575	\$927	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	1,067	1,341	0	0	0	0	0	1,032
3 101 BOARD & CONSULT	7	1,792	4,306	6,450	513	203	660	3,635	125	86
4 103 PERSONNEL	0	0	3,558	5,337	1,067	0	0	0	0	0
5 105 AUDITOR-CONTROLLER	37	2,022	5,570	7,665	1,141	720	602	5,087	335	120
6 107 CENTRAL SERVICES	2	591	1,035	11,286	115	(47)	218	1,199	41	24
7 110 TREAS-TAX COLLECTOR	13	197	381	286	292	229	13	814	95	19
8 119 BUILDINGS & GROUND	0	0	22,925	36,973	0	0	0	0	0	0
Total Current Allocations	59	4,603	39,417	70,264	3,130	1,104	1,492	10,734	596	1,280
Less: Fixed Costs (& Adjustments)	3,320	6,022	36,963	63,559	0	9,605	2,899	16,739	1,989	2,506
Carry-Forward	(3,261)	(1,419)	2,454	6,705	0	(8,501)	(1,407)	(6,005)	(1,393)	(1,226)
Proposed Costs	\$(3,202)	\$3,183	\$41,870	\$76,970	\$3,130	\$(7,396)	\$85	\$4,730	\$(797)	\$54

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Department	141 COUNTY COUNSEL	145 GRANT VERTICAL PROSECUTI ON	146 DISTRICT ATTORNEY	147 PUBLIC DEFENDER	292 ANTI DRUG ABUSE	149 COUNTY SHERIFF	150 JAIL COSTS	294 VICTIM WITNESS	158 PROBATION DEPT	159/163 FIRE
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$620	\$0	\$0	\$40	\$0
2 132 RISK MANAGEMENT	285	0	1,212	0	0	20,138	0	35	577	1,177
3 101 BOARD & CONSULT	3,662	0	5,742	538	27	31,917	605	540	2,017	275
4 103 PERSONNEL	0	0	2,757	0	1,779	16,899	0	800	854	0
5 105 AUDITOR-CONTROLLER	4,118	0	9,016	648	614	39,855	554	1,967	3,618	239
6 107 CENTRAL SERVICES	1,146	0	1,532	177	37	8,883	199	178	750	831
7 110 TREAS-TAX COLLECTOR	267	0	1,119	76	248	2,396	13	629	566	0
8 119 BUILDINGS & GROUND	0	0	3,527	0	0	70,444	0	0	4,586	0
Total Current Allocations	9,478	0	24,904	1,440	2,704	191,151	1,371	4,150	13,007	2,523
Less: Fixed Costs (& Adjustments)	12,212	199	29,005	5,161	9,745	165,893	0	6,649	16,906	15,095
Carry-Forward	(2,734)	(199)	(4,101)	(3,721)	(7,041)	25,258	0	(2,499)	(3,899)	(12,572)
Proposed Costs	\$6,744	\$(199)	\$20,803	\$(2,281)	\$(4,337)	\$216,409	\$1,371	\$1,651	\$9,107	\$(10,049)

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Department	160/164 EMERGENC Y SVCS	165 EAST ALPINE FIRE	166 KIRKWOOD EMS	168 BV EMS	167 BUILDING DEPT	170 AGRICULTU RAL COMMISSIO	175 CDA	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION	182 LOCAL HEALTH DEPT
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	2,723	8	368	923	0	2,038	2,206	0	0
3 101 BOARD & CONSULT	770	3,103	2	1,094	3,950	151	8,441	5,725	8	240
4 103 PERSONNEL	0	854	0	0	1,779	0	7,115	1,779	0	0
5 105 AUDITOR-CONTROLLER	818	6,818	47	1,519	5,564	146	11,508	7,529	22	208
6 107 CENTRAL SERVICES	254	704	1	45	1,026	50	3,236	551	3	79
7 110 TREAS-TAX COLLECTOR	64	1,538	19	44	451	6	1,004	159	6	0
8 119 BUILDINGS & GROUND	0	0	0	0	3,245	0	0	1,590	0	0
Total Current Allocations	1,905	15,739	78	3,071	16,938	353	33,342	19,538	39	528
Less: Fixed Costs (& Adjustments)	6,022	99	0	0	19,313	673	38,814	19,658	7,387	1,020
Carry-Forward	(4,117)	15,640	0	0	(2,375)	(320)	(5,472)	(120)	(7,348)	(492)
Proposed Costs	\$(2,212)	\$31,380	\$78	\$3,071	\$14,563	\$33	\$27,871	\$19,418	\$(7,308)	\$36

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Department	185 SOLID WASTE	186 WELFARE	190 ONE STOP PROGRAM	187 SOCIAL SERVICES ASSISTANC E	188 GENERAL RELIEF	193/194 COUNTY LIBRARY	195/196 CO PARKS	198 MUSEUM	(120) HEALTH DEPT	(121) MENTAL HEALTH
1 BUILDING USE ALLOWANCE	\$0	\$37,983	\$0	\$0	\$0	\$940	\$0	\$0	\$9,760	\$990
2 132 RISK MANAGEMENT	107	4,663	0	0	0	1,415	0	775	3,454	1,198
3 101 BOARD & CONSULT	422	16,627	764	692	4	5,760	139	2,209	12,338	5,457
4 103 PERSONNEL	1,583	10,851	0	0	0	4,447	0	1,085	6,137	1,121
5 105 AUDITOR-CONTROLLER	622	23,282	2,948	1,584	4	8,808	666	3,431	18,692	9,786
6 107 CENTRAL SERVICES	47	7,622	251	228	1	1,854	195	408	2,297	1,384
7 110 TREAS-TAX COLLECTOR	51	2,848	960	413	0	960	229	254	2,212	1,513
8 119 BUILDINGS & GROUND	0	19,671	0	0	0	126,708	19,798	19,267	8,761	1,590
Total Current Allocations	2,832	123,548	4,924	2,918	9	150,892	21,027	27,430	63,651	23,039
Less: Fixed Costs (& Adjustments)	1,191	166,231	0	6,489	37	92,746	29,268	31,534	72,459	25,213
Carry-Forward	1,641	(42,683)	0	(3,571)	(28)	58,146	(8,241)	(4,104)	(8,808)	(2,174)
Proposed Costs	\$4,473	\$80,865	\$4,924	\$(654)	\$(19)	\$209,038	\$12,786	\$23,326	\$54,843	\$20,865

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Department	(122) DRUGS & ALCOHOL	(151) TOBACCO	(219/220) ROAD DEPT	214 PARKING/R ECORDS MGMT	(330) FISH & GAME	(276) WATER SHED COORD	(273) BT EMERGENC Y PREP	(240) AIRPORT	(290) COPS GRANT	(291) OTHER STATE GRANTS
1 BUILDING USE ALLOWANCE	\$3,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	415	2,451	4,430	175	0	0	0	0	0	0
3 101 BOARD & CONSULT	3,781	2,123	22,915	516	629	3	286	119	798	797
4 103 PERSONNEL	2,544	1,334	13,342	142	0	0	0	0	1,779	1,779
5 105 AUDITOR-CONTROLLER	8,086	4,543	31,111	736	742	109	3,760	254	1,010	1,296
6 107 CENTRAL SERVICES	1,064	663	5,821	21	207	150	87	39	263	263
7 110 TREAS-TAX COLLECTOR	1,824	1,119	3,375	32	83	44	1,475	64	133	254
8 119 BUILDINGS & GROUND	3,377	0	7,665	0	0	0	0	0	0	0
Total Current Allocations	25,060	12,233	88,659	1,622	1,661	306	5,607	476	3,983	4,389
Less: Fixed Costs (& Adjustments)	27,373	15,704	117,108	2,033	3,251	3,328	2,659	194	8,269	6,627
Carry-Forward	(2,313)	(3,471)	(28,449)	(411)	(1,590)	(3,022)	2,948	282	(4,286)	(2,238)
Proposed Costs	\$22,747	\$8,763	\$60,211	\$1,212	\$71	\$(2,716)	\$8,556	\$758	\$(302)	\$2,151

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Department	(295) LAW ENFORCEM ENT AB443	(310) MPUD	221 CO ROAD IMPROVEM ENT	(340) CSA #1	(361/370) CO TRANSIT	(400'S) SCHOOLS	115 COURT SERVICES	215 STATE OES	293 OHV GRANT FUND	341 BV PUBLIC SAFTEY
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	2,023	25	0	0	368	1,719	0	0	0	2,777
3 101 BOARD & CONSULT	10,851	0	0	1,905	3,407	5,072	314	187	65	3,165
4 103 PERSONNEL	6,226	0	0	0	1,121	0	0	0	0	2,668
5 105 AUDITOR-CONTROLLER	11,820	76	348	2,165	4,492	33,061	287	314	132	4,412
6 107 CENTRAL SERVICES	2,368	0	0	628	808	200	103	62	69	693
7 110 TREAS-TAX COLLECTOR	267	32	146	216	451	11,123	6	64	32	489
8 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	33,555	132	494	4,915	10,648	51,176	710	626	297	14,205
Less: Fixed Costs (& Adjustments)	24,725	7,370	49,014	14,154	15,191	6,334	1,368	4,190	4,057	20,877
Carry-Forward	8,830	(7,238)	(48,520)	(9,239)	(4,543)	44,842	(658)	(3,564)	(3,760)	(6,672)
Proposed Costs	\$42,385	\$(7,105)	\$(48,025)	\$(4,325)	\$6,106	\$96,018	\$52	\$(2,938)	\$(3,462)	\$7,532

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Department	342 BV SW ASSESSME NT	343 BV TRANSFER STATION	(500) OTHER TRUST & AGENCY	375 STPUD MITIGATION	376 YOUTH OFFENDER BLOCK	377 MENTAL HEALTH SVCS ACT	260 CAPITAL OUTLAY	201 DEBT SERVICE FUND	261 HAWKINS PEAK	262 PER CAPITA GRANT
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	1,397	0	0	0	0
3 101 BOARD & CONSULT	568	395	1,737	4,088	1,312	11,585	0	745	0	0
4 103 PERSONNEL	0	0	0	0	0	11,100	0	0	0	0
5 105 AUDITOR-CONTROLLER	507	524	7,606	3,572	1,409	18,448	1,045	676	136	0
6 107 CENTRAL SERVICES	187	130	573	1,348	433	2,584	0	246	0	0
7 110 TREAS-TAX COLLECTOR	6	76	2,562	13	114	2,790	439	13	57	0
8 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,269	1,125	12,478	9,021	3,269	47,904	1,483	1,680	193	0
Less: Fixed Costs (& Adjustments)	0	0	14,091	3,226	6,836	16,042	2,392	0	25,952	9,485
Carry-Forward	0	0	(1,613)	5,795	(3,567)	31,862	(909)	0	(25,759)	(9,485)
Proposed Costs	\$1,269	\$1,125	\$10,864	\$14,817	\$(299)	\$79,766	\$574	\$1,680	\$(25,565)	\$(9,485)

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Department	263 MARKLEEV LLE PIPELINE	267 LEVIATHAN PEAK	297 FEDERAL ANTI-DRUG	298 FEDERAL CAL-MMET	299 DEA GRANTS	271 GRANTS CLEARING	272 SAMSHA GRANT	274 HPP	296 COPS(FEDE RAL)	300 EMPG
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	79	0
3 101 BOARD & CONSULT	0	0	40	0	138	1,813	122	744	954	173
4 103 PERSONNEL	0	0	0	0	0	0	0	0	1,779	0
5 105 AUDITOR-CONTROLLER	0	151	111	15	165	1,752	181	781	1,357	180
6 107 CENTRAL SERVICES	0	0	13	0	46	598	40	245	315	57
7 110 TREAS-TAX COLLECTOR	0	64	32	6	19	76	32	57	222	13
8 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	215	196	21	368	4,239	374	1,827	4,706	422
Less: Fixed Costs (& Adjustments)	8,397	0	0	0	0	4,249	514	3,306	6,041	0
Carry-Forward	(8,397)	0	0	0	0	(10)	(140)	(1,479)	(1,335)	0
Proposed Costs	\$(8,397)	\$215	\$196	\$21	\$368	\$4,229	\$235	\$347	\$3,371	\$422

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Department	311 ASSESSOR S SPEC REV	312 RECORDER S SPEC REV	379 SAFER GRANT	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$55,804
2 132 RISK MANAGEMENT	0	0	0	0	0	62,601
3 101 BOARD & CONSULT	70	35	0	0	0	212,449
4 103 PERSONNEL	0	0	0	0	0	113,617
5 105 AUDITOR-CONTROLLER	394	137	0	167	0	335,998
6 107 CENTRAL SERVICES	23	12	0	0	0	68,792
7 110 TREAS-TAX COLLECTOR	140	44	0	70	0	48,459
8 119 BUILDINGS & GROUND	0	0	0	0	0	350,126
Total Current Allocations	627	228	0	236	0	1,247,845
Less: Fixed Costs (& Adjustments)	860	265	4,402	3,014	0	1,365,519
Carry-Forward	(233)	(37)	(4,402)	(2,778)	0	(135,543)
Proposed Costs	\$393	\$192	\$(4,402)	\$(2,541)	\$0	\$1,112,302